

EXHIBIT 11

Sender: Victor Aniceto </O=MEADE INSTRUMENTS CORPORATION/OU=MEADE/CN=RECIPIENTS/CN=VICTOR.ANICETO>
Sent: Tuesday, November 12, 2013 8:36:33 PM
Recipient: jlup47@gmail.com
Subject: Fwd: proposed promo
Attachments: proposed promo activity 11-12-13.xls;ATT511408.htm

Hi joe,
Here is the proposal.

Thanks
Victor

Sent from my iPhone

Begin forwarded message:

From: "Victor Aniceto" <victor.aniceto@meade.com>
Date: November 12, 2013 at 4:54:52 PM PST
To: "Joe Lupica" <joe.lupica@meade.com>
Subject: proposed promo

Joe,
We met earlier today to discuss promotional activities to generate revenue and kick start our holiday activities.

Attached is a P & L with background on YTD sales on products we currently have instock.

For the LX850, we discussed \$1000 off on the mount only. This will result in a retail price of \$4999. Comparably, CGE Pro mounts have a special price of \$3999 (\$1,000 off). We will still be higher by \$1,000 but we have Starlock. This is designed to get interest going on this mount as well as take advantage of the great review in S & T.

For the PST, we will offer \$100 off which will be competitive against the Lunt offers. The SMT90-15 needs a boost as we have only sold 3 all year that is why we are aggressive but we will still have good margins.

Lastly, the XWA eyepieces are really under performing and we just need to move the inventory out.

Mr Ni discussed with me earlier that he wants us to remain profitable and he doesn't want to disrupt Synta business. However, this promo will not be disruptive to Celestron business.

We plan to launch this at ASAE and sent to the dealers by Saturday, 11/16/13.

Please provide your approval.

Thanks.

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TRIAL EXHIBIT 1085.002

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TRIAL EXHIBIT 1085.003

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1			Domestic				standard		Dealer		Retail		Proposed		Proposed		Meade		Projected		Projected
2			FYTD sales		on hand		cost		Cost		\$ 5,999		Promo cost		Promo retail		GPM		sales		revenue
3	37-0850-00	LX850 mount	8		45		\$ 2,424		\$ 4,799		\$ 5,999		\$ 3,999		\$ 4,999		39.4%		20		\$ 79,980
4																					
5	PST	PST	102		267		\$ 313		\$ 559		\$ 699		\$ 479		\$ 599		34.7%		100		\$ 47,900
6																					
7	SMT90-15	SolarMax II 90 telescope	3		30		\$ 746		\$ 2,879		\$ 3,599		\$ 1,999		\$ 2,499		62.7%		10		\$ 19,990
8																					
9	07550	9mm 2"	17		38		\$ 124		\$ 209		\$ 299		\$ 199		\$ 249		37.7%		30		\$ 5,970
10	07551	14mm 2"	7		65		\$ 183		\$ 279		\$ 399		\$ 223		\$ 299		17.9%		40		\$ 8,920
11	07552	20mm 2"	11		109		\$ 231		\$ 349		\$ 499		\$ 279		\$ 349		17.2%		50		\$ 13,950
12																					
13																					<u>\$ 176,710</u>